

of residence, fixing the time and place where objection to such proposed listing and assessment may be made. An appeal may be taken to the district court from final action of the treasurer by serving written notice upon him and otherwise proceeding as provided in section thirteen hundred and seventy-three (1873) of the code.

**SEC. 2. Compensation.** The total charges, fees, and expenses authorized under section one (1) of this act shall not exceed fifteen per cent of the taxes paid into the county treasury.

**SEC. 3. Bond—approval.** The person employed under the provisions of section one hereof shall give a bond in the penal sum of not less than three thousand dollars, with sureties to be approved by the board of supervisors, conditioned for the faithful performance of the contract and observance of the provisions of law applicable to such employment.

**SEC. 4. Disposition of taxes recovered.** After the deduction of the compensation hereinbefore provided for, the taxes recovered under this act shall be distributed among the several funds for that year in the same proportion as other taxes.

**SEC. 5. Existing contracts.** All contracts heretofore made for the purpose specified in section one of this act are hereby declared to be valid and binding, in case the parties interested therein shall, within thirty days from the taking effect of this act, consent in writing to accept the said fifteen per cent in lieu of all compensation, expenses, and other charges whatsoever provided for in said contracts, and give the bond above required. Unless such consent and bond are given, said contracts are hereby declared null and void.

**SEC. 6. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa State Register April 12, 1900.

G. L. DOBSON,  
Secretary of State.

## CHAPTER 51.

RELATING TO ASSESSMENT AND COLLECTION OF COLLATERAL INHERITANCE TAX.

S. F. 337.

AN ACT to amend chapter four (4) of title seven (7) of the code, and chapter thirty-seven (37) of the acts of the Twenty-seventh (27th) General Assembly, relating to the assessment and collection of the collateral inheritance tax.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Debts deducted.** The term "debts" in the eleventh line of section fourteen hundred and sixty-seven (1467) of the code shall include, in addition to debts owing by decedent at the time of his death, the local or state taxes due from the estate prior to his death, and a reasonable sum for funeral expenses, court costs, including the costs of appraisement made for the purpose of assessing the collateral inheritance tax, the statutory fees of executors, administrators, or trustees, and no other sum; but said debts shall not be deducted unless the same are approved and allowed, within fifteen months from the death of decedent, as established claims against the estate, unless otherwise ordered by the judge or court of the proper county.

**SEC. 2. Property subject to tax.** Except as to property passing to the persons, corporations, and societies exempted by section fourteen hun-

dred and sixty-seven (1467) of the code from the collateral inheritance tax, and real property located outside of the state passing in fee from the decedent owner, the tax imposed under chapter four (4) of title seven (7) of the code shall hereafter be assessed against, and be collected from, property of every kind, which, at the death of the decedent owner, is subject to, or thereafter, for the purpose of distribution, is brought into this state and becomes subject to the jurisdiction of the courts of this state for distribution purposes, or which was owned by any decedent domiciled within the state at the time of the death of such decedent, even though the property of said decedent so domiciled was situated outside of the state.

**SEC. 3. Foreign estates and deduction of debts.** Whenever any property belonging to a foreign estate, which estate, in whole or in part, is liable to pay a collateral inheritance tax in this state, the said tax shall be assessed upon the market value of said property remaining after the payment of such debts and expenses as are chargeable to the property under the laws of this state; in the event that the executor, administrator, or trustee of such foreign estate files with the clerk of the court having ancillary jurisdiction, and with the treasurer of state, duly certified statements exhibiting the true market value of the entire estate of the decedent owner, and the indebtedness for which the said estate has been adjudged liable, which statements shall be duly attested by the judge of the court having original jurisdiction, the beneficiaries of said estate shall then be entitled to have deducted such proportion of the said indebtedness of the decedent from the value of the property as the value of the property within this state bears to the value of the entire estate.

**SEC. 4. Foreign estates and direct and collateral beneficiaries.** Whenever any property, real or personal, within this state belongs to a foreign estate, and said foreign estate passes in part exempt from the collateral inheritance tax, and in part subject to said collateral inheritance tax, and it is within the authority or discretion of the foreign executor, administrator, or trustee administering the estate to dispose of the property, not specifically devised to direct heirs or devisees in the payment of the debts owing by decedent at the time of his death, or in the satisfaction of legacies, devisees, or trusts given to direct and collateral legatees or devisees, or in payment of the distributive shares of any direct and collateral heirs, then the property within the jurisdiction of this state, belonging to such foreign estate, shall be subject to the collateral inheritance tax imposed by chapter four (4) of title seven (7) of the code, and the tax due thereon shall be assessed as provided in the next preceding section of this act, and with the same proviso respecting the deduction of the proportionate share of the indebtedness, as therein provided.

**SEC. 5. Appraisements and relief therefrom.** All estates, subject in whole or in part to the tax imposed upon collateral inheritances, shall be appraised for the purpose of computing said tax by the regular collateral inheritance tax appraisers, under the rules and regulations authorized to be made by section six (6) of chapter thirty-seven (37) of the laws of the Twenty-seventh General Assembly governing the district courts in the assessment of said tax; provided, that estates in some part liable for the payment of the inheritance tax need not be entirely appraised by the collateral inheritance appraisers where an appraisement of such part will be sufficient to determine the tax due the state, and estates liable for the collateral inheritance tax, which consist of money, book accounts, bank deposits, notes, mortgages, and bonds, need not be appraised by the collateral tax appraisers if the administrator, executor, or trustee, or the beneficiaries claiming such property, are willing to charge themselves and to pay the collateral inheritance tax upon the full face value of such properties, as may be shown in their inventories, together with the interest or earnings which may be due on said properties, but in all cases the relief of such personal property

from appraisement for the collateral inheritance tax is dependent upon the consent of the treasurer of state, and the subsequent approval thereof by the judge or the proper court. In the event that the estate has been duly appraised under the ordinary statutes of inheritance, and such appraisement is accepted by the treasurer of state as satisfactory for the collateral inheritance tax, the district court or judge of the proper court may, upon proper application, relieve the estate from the appraisement by the collateral inheritance tax appraisers; but, in order to obtain such relief, the administrator, executor, trustee, or other party interested must file an application in the office of the clerk of the court for such relief before said clerk issues a commission to the collateral inheritance tax appraisers. The district court or judge of the proper court may, upon application of the representatives of the estate or parties interested, relieve the estate of the appraisement for collateral tax purposes if it be shown to said court that the market value of the entire estate subject to tax will not exceed one thousand dollars, provided, that, prior to the application to said court or judge, the written consent of the treasurer of state to such relief is procured. In all cases where an estate is relieved from an appraisement for collateral inheritance tax purposes, the fact of such relief and the reasons therefor shall be duly noted in the decree or order of final settlement made by the court.

**SEC. 6. Date of filing inventories of personalty.** Whenever, by reason of the complicated nature of an estate, or by reason of the confused condition of the decedent's affairs, it is impracticable for the executor, administrator, or trustee or beneficiary of said estate to file with the clerk of the court a full, complete, and itemized inventory of the personal assets belonging to the estate, within the time required by statute for filing inventories of the estates, the court may, upon the application of such representatives or parties in interest, extend the time for the filing of the collateral inheritance appraisement for a period not to exceed three months beyond the time fixed by law.

**SEC. 7. Valuation of life term and deferred estates.** The value of any estate and property described in sections fourteen hundred and seventy (1470) and fourteen hundred and seventy-one (1471) of the code subject to the collateral inheritance tax shall be determined for the purpose of computing said tax by the rule or standards of mortality and of value commonly used in actuaries' combined experience tables. The treasurer of state is directed to obtain and publish for the use of the courts and appraisers throughout the state tables showing the average expectancy of life, and the value of annuities or life and term estates, and the present worth or value of remainders and reversions. The taxable value of life or term, deferred or future, estates shall be computed at the rate of four per cent interest. Whenever it is desired to remove the lien of the collateral inheritance tax on remainders, reversions, or deferred estates, parties owning the beneficial interest may pay at any time the said tax on the present worth of such interest determined according to the rules herein fixed.

**SEC. 8. Compromise settlements.** Whenever an estate charged, or sought to be charged, with the collateral inheritance tax is of such a nature, or is so disposed, that the liability of the estate is doubtful, or the value thereof cannot, with reasonable certainty, be ascertained under the provisions of law, the treasurer of state may, with the written approval of the attorney-general, which approval shall set forth the reasons therefor, compromise with the beneficiaries or representatives of such estates, and compound the tax thereon; but said settlement must be approved by the district court or judge of the proper court, and after such approval the payment of the amount of the taxes so agreed upon shall discharge the lien against the property of the estate.

**SEC. 9. Reports to be filed with treasurer of state.** Administrators, executors, and trustees of the estates subject to the collateral inheritance tax shall, when demanded by the treasurer of state, send to such treasurer certified copies of such parts of their reports as may be deemed [demanded] by the treasurer of state, and upon the refusal of said parties to comply with the demand of the treasurer of state, it is the duty of the clerk of the court to comply with such demand, and the expenses of making such copies and transcripts shall be charged against the estate, as are other costs in probate.

**SEC. 10. Payment of costs.** In any action where the state has been a party in enforcing the collection of the collateral inheritance tax, and a decision adverse to the state has been rendered, with an order that the state pay the costs, it is the duty of the clerk of the court in which such action was pending to certify the amount of such costs to the treasurer of state, who shall, if said costs be correctly certified, and the case has been finally terminated, present the claim to the executive council to audit, and, said claim being allowed by said council, the auditor of state is directed to issue a warrant on the state treasurer in payment of such costs.

**SEC. 11. Regulations as to fees of county attorneys.** In the event of uncertainty or of conflicting claims as to fees due county attorneys, under section seven (7) of chapter thirty-seven (37) of the laws of the Twenty-seventh General Assembly, the treasurer of state is empowered to determine the amount of fees, under the limitations of said section, to whom payable, and when the same are due, and as far as possible such determination shall be in accord with fixed rules made by the state treasurer.

**SEC. 12. Construction.** In the construction of this statute, the words "collateral heirs" shall be held to mean all persons who are not excepted from the provisions of the collateral inheritance tax by section fourteen hundred and sixty-seven (1467) of the code, and this act, except section two (2) thereof, shall apply to all pending estates which are not closed, and the property subjected by this act to the said tax is liable to the provisions incorporated in chapter four (4) of title seven (7) of the code, as to the amount and lien thereof, and the manner of enforcement and collection thereof, except as herein specifically provided otherwise.

**SEC. 13. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader April 10, 1900.

G. L. DOBSON,  
Secretary of State.

## CHAPTER 52.

### SERVICE OF NOTICE TO REMOVE OBSTRUCTIONS IN PUBLIC HIGHWAYS.

H. F. 187.

AN ACT to amend section fifteen hundred and sixty (1560) of the code, relating to the service of notice to remove obstructions in public highways.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Agent included.** That section fifteen hundred and sixty (1560) of the code be amended by inserting the words "or agent" after the word "owner," in the fourth line of said section.

Approved March 23, 1900.